#### DHHS POLICIES AND PROCEDURES

Section II: Budget and Finance
Title: Cash Management Plan

**Chapter:** Table of Contents

Current Effective Date: 8/1/02
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## **Statutory Policy**

#### **Plan Administration**

# **Management of Receipts**

Cash Management Over Receipts:

Daily Deposit and Reporting Act G.S. 147-77 And G.S. 147-69.1

**DHHS** Policies to Assure Compliance

Deposit ith the State Treasurer

Third Party Checks Not Deposited – Exception DMA 3

Time Of Deposit Required For State Funds - DHHS Policy

State Treasurer/State Controller Approved Exceptions To Daily Deposit Of State

Funds Under The Authority Of G.S. 147.77(Exception DHHS-2)

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Deposit of Moneys Received in Trust - Statutory Requirement

DHHS Policy Governing Deposit of Patient/Student Personal Funds - DHHS

Exception 1

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Authorization of Bank and Investment Accounts Policy

Funds To Be Deposited In The Form Received - Statutory Requirement

Control Over Cash Receipts Policy

Control Over Receipts Received by Mail

Control Over Cash Receiving Site

Control Over Receipt Books

Cashiering Operations Policy

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Processing Policy For Mail Containing Cash Receipts

**Check Cashing Services Policy** 

Sales Receipts Policy

Drawing, Receiving And Depositing Federal Funds Policy

Returned Check Fee Policy

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State Treasurer's Deposit Procedures

Returned Items - State Treasurer's Policy

Deposit of Foreign Checks - State Treasurer's Policy

Money Deposited in Error - State Treasurer's Policy

Management Of Receipts - Other Techniques Employed - OSC Policy

Electronic Payment Acceptance

Receipts, Required Components of DHHS Cash Management Plan Responsibilities Matrix Supplements

## Accounts Receivable/Billing:

Billing and Collection - Statutory Requirement

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Reporting Summary Accounts Receivable to the Sate Controller OSC Policy

Responsibility For Accounts Receivable Systems, Policies And Procedures

Agency Defined Receivable Systems - OSC Policy

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Specific Collection Techniques - DHHS Policy

Use Of Collection Agencies And Credit Bureaus - DHHS Policy

Collection Of Audit Disallowance For Local Governments - DHHS Policy

Collection Of Audit Disallowances From Other Grantees - DHHS Policy

Payment Terms And Dunning Accounts - DHHS Policy

Referral of Accounts to the Attorney General- OSC Policy

**Publications and Information Request Billings** 

Lien Filing On Past Due Accounts For DMH/DD/SAS Facilities Exception DMH/DD/SAS-3

Collection of Public Assistance Overpayments By County Departments Of Social Service

Inter-Agency Billing – Supporting Documentation

Recovery of Cost of Care and Treatment at DHHS Facilities – DHHS Policy Exception – DMH/DD/SAS-4

Ability to Pay Determination and Compromise of Accounts at DHHS Facilities

Allowance For Uncollectible Accounts for DHHS Facilities

**Deferred Payment Plans DHHS Policy** 

Local Governments – Public Assistance Debt

Local Governments – Audit Disallowances

Hospitals, Nonprofits and Higher Education Agencies

Employees – Salary Overpayments

Deferred Repayment Plans for Cost Of Care And Treatment For Patients Of The

Regional Psychiatric Hospitals, Special Care Centers, Mental Retardation Centers,

Schools For Emotionally Disturbed Children, And Alcohol And Drug Treatment

Centers Listed In G.S. 143-117

Medicaid Providers Deferred Repayment Plans Authorized

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Garnishments, Liens And Judgments - DHHS Policy

Write-off Of Uncollectible Accounts - DHHS Policy

Write-off Procedures

Write-off of Interagency Receivables

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Redetermination of Ability to Pay Policy

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Accounts Receivable/Billing - Required Components Of DHHS Cash Management Plan Responsibilities Matrix Supplements

## **Management of Disbursements**

Cash Management Over Disbursements:

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No State Funds May Be Expended Without An Authorized Budget

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Departments And Agencies Providing State Funds G.S. 143-6.1

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**Uncashed Public Assistance Checks Policy** 

**Interagency Transfers And Payments Policy** 

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Disbursement Cycles Policy

Disbursement Of Special Appropriations - OSBPM Policy

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**Revolving Funds Policy** 

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## **Management of Inventory and Supplies**

Cash Management Over Inventory and Supplies:

Inventory Quantity On Hand Policy **Purchase Requisition Policy** The Fixed Asset System (FAS) Responsibility

Inventory and Supplies - Required Components of DHHS Cash Management Plan Responsibilities Matrix Supplements:

# **Appendix – Attachments**

Attachment 1 - Request for Exception of Cash Management Plan Policy/Approval

Attachment 2 – Nursing Facility Surety Bond Proceeds - Opinion of the Attorney General

Attachment 3 - Memorandum of Agreement Between the Division of Facility Services and the Division of Medical Assistance Concerning Nursing Facility Surety Bonds

Attachment 4 - Standard Procedure for Deposit of Funds Exempt From the Daily Deposit Act

Attachment 5 - DHHS Exemptions From the Daily Deposit Act – State Treasurer's Approval Letters

Attachment 6 - DHHS Mail Cash Receipts Log Form

Attachment 7 - State Treasurer's Letter – Handling Checks Where State is a Joint Payee

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Attachment 11 - Sample Collection Letters

Attachment 12 - DHHS Certification of Cash Needs

Attachment 13 - Example Institution Personal Funds Policy

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Attachment 15 - Procedures for Disbursement of Special Appropriations

Attachment 16 – DHHS Cash Management Plan Responsibilities Matrix Supplement -

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Approved Requests for Exception of Cash Management Plan Policy Forms

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